

COUNTY OF YORK, VIRGINIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2003

	General	Debt Service - Education	Capital Project - County Capital	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
General property taxes	\$ 57,087,494	\$ -	\$ -	\$ -	\$ 57,087,494
Other local taxes	18,703,090	-	-	-	18,703,090
Intergovernmental revenues:					
From the Federal government	502,857	-	-	3,249,427	3,752,284
From the Commonwealth of Virginia	4,298,847	-	66,128	918,362	5,283,337
From local government	-	393,528	94,375	92,189	580,092
Permits, fees, and licenses	728,015	-	-	-	728,015
Fines and forfeitures	203,218	-	-	-	203,218
Use of money and property	785,281	-	149,196	4,533	939,010
Charges for services	946,568	-	-	113,742	1,060,310
Miscellaneous	353,656	-	-	23,151	376,807
Recovered costs	193,280	-	-	-	193,280
Total revenues	<u>83,802,306</u>	<u>393,528</u>	<u>309,699</u>	<u>4,401,404</u>	<u>88,906,937</u>
EXPENDITURES					
Current:					
General government	1,308,098	-	-	20,719	1,328,817
Judicial services	1,718,449	-	-	-	1,718,449
Public safety	16,086,937	-	-	-	16,086,937
Environmental and development services	2,340,682	-	-	-	2,340,682
Finance and planning services	6,612,953	-	-	-	6,612,953
Education	30,213,259	8,001,319	1,759,110	-	39,973,688
Human services	1,094,375	-	-	5,382,616	6,476,991
General services	4,438,122	-	-	-	4,438,122
Community services	2,201,509	-	-	-	2,201,509
Non-departmental	850,293	-	-	-	850,293
Capital outlay	1,120,318	-	1,752,617	880,473	3,753,408
Debt service:					
Principal retirement	95,600	2,747,780	-	515,841	3,359,221
Interest and fiscal charges	18,788	2,213,587	-	160,149	2,392,524
Other costs of debt refinancing	-	6,619	-	-	6,619
Total expenditures	<u>68,099,383</u>	<u>12,969,305</u>	<u>3,511,727</u>	<u>6,959,798</u>	<u>91,540,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,702,923</u>	<u>(12,575,777)</u>	<u>(3,202,028)</u>	<u>(2,558,394)</u>	<u>(2,633,276)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	4,574,458	4,008,577	2,019,879	10,602,914
Transfers out	(12,955,911)	-	(155,233)	(703)	(13,111,847)
Proceeds from debt issued	-	8,001,319	-	-	8,001,319
Total other financing sources and uses	<u>(12,955,911)</u>	<u>12,575,777</u>	<u>3,853,344</u>	<u>2,019,176</u>	<u>5,492,386</u>
Net change in fund balances	2,747,012	-	651,316	(539,218)	2,859,110
Fund balances, beginning of year	28,688,529	-	11,738,294	1,829,008	42,255,831
Fund balances, end of year	<u>\$ 31,435,541</u>	<u>\$ -</u>	<u>\$ 12,389,610</u>	<u>\$ 1,289,790</u>	<u>\$ 45,114,941</u>

The accompanying notes are an integral part of the basic financial statements.